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ATTORNEY DOCKET NO. 04917.0096
CUSTOMER NO. 22,852

Box PATENT APPLICATION
Assistant Commissioner for Patents
Washington, DC 20231

New U.S. Patent Application
Title: SOLID OXIDE FUEL CELL
Inventors: Kenji UKAI and Yasunobu MIZUTANI

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application- 28 pages, including 1 independent claim and 5 claims total.
2. Drawings- 4 sheets of formal drawings containing 7 figures. (Figures 1-7).
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to TOHO GAS CO., LTD.
5. The filing fee is calculated as follows:

Basic Application Filing Fee					\$740	\$ 740.00
	Number of Claims		Basic	Extra Claims		
Total Claims	5	-	20		x \$18	
Independent Claims	1	-	3		x \$84	
<input type="checkbox"/> Presentation of Multiple Dep. Claim(s)					+\$280	
Subtotal						\$ 740.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 740.00

6. A check for \$780.00 is enclosed. The fee includes:

\$740.00 filing fee; and
\$40.00 Assignment recordation fee.

Applicants claim the right to priority based on Japanese Application No. 2000-322670, filed October 23, 2000.

Please address all correspondence with respect to this application to:

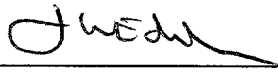
Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W.
Washington, D.C. 20005-3315

Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By: 
James W. Edmondson
Reg. No. 33,871

JWE/FPD/gah
Enclosures

ENCLOSURE